

Message Text

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PAGE 01 MANILA 10367 200935Z
ACTION EB-08

INFO OCT-01 EA-10 ISO-00 CAB-02 CIAE-00 COME-00
DODE-00 DOTE-00 INR-10 NSAE-00 FAA-00 L-03 TRSE-00
OMB-01 PM-05 NSC-05 SP-02 SS-15 DOE-15 SOE-02
/079 W

-----000748 201202Z /45

R 200915Z JUN 78
FM AMEMBASSY MANILA
TO SECSTATE WASHDC 7420

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E.O. 11652: N/A
TAGS: EAIR, EFIN, RP
SUBJECT: CIVAIR: CERTIFICATE OF FEDERAL TAX EXEMPTION

REF: MANILA 9500

1. SUMMARY. CALTEX HAS ASKED THAT EMBASSY CERTIFY FEDERAL TAX EXEMPTIONS ON FUEL PURCHASED IN U.S. BY PAL WITHOUT MENTIONING STATE OR CITY TAXES. PLEASE TELL US WHAT TO REPLY. END SUMMARY.

2. CALTEX HAS AGAIN WRITTEN TO EMBASSY, ASKING THAT WE ISSUE A CERTIFICATION OF FEDERAL TAX EXEMPTION ON PURCHASES OF FUEL IN THE UNITED STATES BY PHILIPPINE AIRLINES. OPERATIVE PARAGRAPHS OF LETTER READS AS FOLLOWS -- BEGIN QUOTE: WE HAVE CONSULTED WITH THE COMMISSIONER OF INTERNAL REVENUE AND WE HAVE BEEN ADVISED THAT, FOR PURPOSES OF P.D. #1359, IT WOULD SUFFICE TO SECURE A CERTIFICATION FROM YOUR EMBASSY THAT PAL IS EXEMPT FROM THE PAYMENT OF SPECIFIC TAX OR EXCISE TAX IMPOSED BY YOUR FEDERAL GOVERNMENT FOR PURCHASES OF PETROLEUM PRODUCTS MADE IN YOUR COUNTRY.

- IT IS NOT NECESSARY, THEREFORE, TO CERTIFY TO THE
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EXISTENCE OF TAXES IMPOSED BY YOUR STATE GOVERNMENTS. ACCORDINGLY, WE WOULD APPRECIATE IT IF YOU COULD ISSUE A CERTIFICATION THAT REFERS ONLY TO THE FEDERAL TAX EXEMPTION GRANTED TO PAL ON THE BASIS OF THE FEDERAL TAX EXEMPTION CERTIFICATE (COPY THAT WE HAVE FURNISHED YOU).
END QUOTE.

3. ATTACHED TO CALTEX LETTER WAS XEROX COPY OF FEDERAL AIRCRAFT FUEL TAX EXEMPTION CERTIFICATE EXECUTED BY PAL ON MAY 9, 1978 ON CHEVRON VENDOR FORM. THIS COPY REFERS TO CERTIFICATE OF REGISTRY NO. 97-1700032Y.

4. WE HAVE ACKNOWLEDGED LETTER AND STATED WE ARE REFERRING REQUEST TO DEPARTMENT.

5. ACTION REQUESTED: PLEASE VERIFY FACTS AND AUTHORIZE APPROPRIATE CERTIFICATION WHICH WE CAN ISSUE. BECAUSE OF COMPLEXITY AND RAMIFICATIONS OF MATTER, WE WOULD APPRECIATE LANGUAGE FOR REPLY. MURPHY

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NNN

Message Attributes

Automatic Decaptioning: X
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Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: DOCUMENTS, CIVIL AVIATION, TAXES
Control Number: n/a
Copy: SINGLE
Draft Date: 20 jun 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
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ISecure: 1
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Review Markings:
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